



# Energy Act 2010

## 2010 CHAPTER 27

### PART 1

#### CARBON CAPTURE AND STORAGE AND DECARBONISATION

##### *Electricity supply levy*

#### **4 Electricity supply levy**

- (1) The Secretary of State may by regulations provide for an electricity supply levy to be charged in connection with provision of financial assistance—
  - (a) in respect of CCS demonstration projects, and
  - (b) in respect of additional CCS use at demonstration stations.
- (2) An electricity supply levy is a levy—
  - (a) charged in respect of supplies of electricity that have been, or are expected to be, made, and
  - (b) paid by the persons who make, or are expected to make, the supplies in respect of which the levy is charged.
- (3) The regulations may provide for different rates or different amounts of levy to be charged in different cases.
- (4) The regulations may secure that the levy is not to be charged in respect of particular descriptions of supplies of electricity.
- (5) The regulations may, in particular, make provision about any of the following matters—
  - (a) what is a supply of electricity for the purposes of the levy;
  - (b) when a supply of electricity is, or is expected to be, made for those purposes;
  - (c) who makes, or is expected to make, a supply of electricity for those purposes;
  - (d) payment of the levy, including interest in respect of late payment;
  - (e) administration of the levy;

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*Changes to legislation: There are currently no known outstanding effects  
for the Energy Act 2010, Section 4. (See end of Document for details)*

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- (f) audit of information (whether by the administrator or a third party), including requirements for audits to be paid for by the person whose information is subject to audit;
  - (g) provision of information, including its provision to third parties;
  - (h) enforcement of the levy, including—
    - (i) imposition of penalties (whether financial or not, and whether or not in addition to interest charged in respect of late payment), and
    - (ii) recovery of the levy as a debt due to the Crown, but not including the creation of criminal offences;
  - (i) insolvency of persons liable to pay the levy;
  - (j) reviews and appeals.
- (6) Before making regulations under this section, the Secretary of State must consult the following persons—
- (a) the administrator;
  - (b) such other persons as the Secretary of State thinks it is appropriate to consult.
- (7) Subsection (6) may be satisfied by consultation before, as well as by consultation after, this section comes into force.

**Changes to legislation:**

There are currently no known outstanding effects for the Energy Act 2010, Section 4.